



VILLAGE OF OBETZ
RECORD OF ORDINANCES

ORDINANCE: 06 – 20

PASSED: February 24, 2020

AN ORDINANCE TO AMEND SECTION 182.091 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF OBETZ AND DECLARING AN EMERGENCY

WHEREAS, the Village of Obetz is a chartered municipal corporation under the Ohio Constitution; and,

WHEREAS, the power of taxation is a power of local self-government granted by the people of Ohio to municipalities like the Village of Obetz through the Ohio Constitution; and,

WHEREAS, the mandatory filing of an income tax return, by those who have no income or tax liability and by those whose sole municipal taxable income is qualifying wages withheld by employers, creates an unnecessary administrative burden for residents and the Village;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF OBETZ, OHIO, THAT:

Section 1. Division (A) of Section 182.091, "Return and Payment of Tax," shall hereby be amended to state as follows:

182.091 RETURN AND PAYMENT OF TAX.

(A) (1) Except as provided in division (A)(2) or (A)(3) of this Section, An annual return with respect to the income tax levied on Municipal Taxable Income by the Municipality shall be completed and filed by every taxpayer for any taxable year for which the taxpayer is subject to the tax, regardless of whether or not income tax is due.

(2) The Tax Administrator shall accept on behalf of all nonresident and resident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under subsection 182.051(C) of this Chapter when the nonresident or resident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the Municipality.

~~—(3) All resident individual taxpayers shall file an annual municipal income tax return with the Municipality, regardless of income or liability. Resident individuals whose only income is exempt income and have no tax liability to the Village of Obetz shall not be required to file an annual municipal income tax return.~~

Section 2. This Ordinance shall be declared an emergency necessary to provide for the health, safety, and welfare of the citizens of the Village of Obetz, and its effect shall be retroactive for returns that would have been required by prior division (A)(3) of Section 182.091 for prior tax years. Specifically, the Village needs to immediately ensure that the law is changed prior to the tax filing deadline for 2020; WHEREFORE, this Ordinance shall take effect and be in force from and after its passage.

Passed this 24 day of February, 2020.

ATTESTS:

Stacey Boumis
Stacey Boumis, Clerk of Council

Angela M. Kirk
Angela M. Kirk, Mayor

Michael R. Flaherty
Michael Flaherty, Council President Pro Tem

APPROVED AS TO FORM

[Signature]
Stephen J. Smith, Esq., Law Director

CERTIFICATION OF PUBLICATION

Pursuant to the Village Charter, I, Stacey E. Boumis, Clerk of Council of the Village of Obetz, Ohio, do hereby certify that Ordinance 06-20 was duly posted at 4:30 PM (time) on the 25 day of February, 2020, at the Obetz Government Center, Obetz Athletic Club, and Obetz Community Center as well as on the Obetz website.



Stacey Boumis
Stacey Boumis, Clerk

2/25/20
Date